

**190B.102 Department of revenue — cooperation with other departments.**

1. [This chapter](#) shall be administered by the department of revenue.
2. The department shall adopt all rules necessary to administer [this chapter](#).
3. The department of agriculture and land stewardship, the department of public health, the department of human services, and the department of inspections and appeals shall cooperate with the department of revenue to administer [this chapter](#).

[2013 Acts, ch 140, §140, 147](#)

Section takes effect July 1, 2013, and applies to tax years beginning on or after January 1, 2014; [2013 Acts, ch 140, §147](#)